62.



May 7, 2007

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PUBLIC UTILITIES

PUBLIC MINISSION

Dear Ms. Kikuta:

Ms. Cheryl Kikuta
Utilities Administrator

Division of Consumer Advocacy

335 Merchant Street, Room 326

Department of Commerce and Consumer Affairs

Subject:

Honolulu, Hawaii 96813

Docket No. 2006-0386

HECO 2007 Test Year Rate Case

Responses to Third Submission of Information Requests

Enclosed are Hawaiian Electric Company, Inc.'s ("HECO") responses to the Consumer Advocate's Third Submission of Information Requests ("IRs") listed on Attachment A. Responses to the remaining IRs will be submitted to the Consumer Advocate when completed.

The response to CA-IR-101 contains confidential information which is being submitted pursuant to Protective Order No. 23378, dated April 23, 2007.

HECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

Detruise

Attachments

cc: Public Utilities Commission (w/o attachments)

Sawvel & Associates, Inc.

Utilitech, Inc.

Dr. Khojasteh Davoodi

Ralph Smith, Larkin & Associates

Randall Y.K. Young, Esq. (w/o attachments)

Responses transmitted on May 7, 2007

101, 127

Responses transmitted on May 4, 2007

91, 102, 106

Responses transmitted on May 3, 2007

28, 49, 166 (confidential only)

Responses transmitted on May 2, 2007

71, 74, 80, 113, 158

Responses transmitted on May 1, 2007

45, 50, 64, 69, 163

Responses transmitted on April 27, 2007

44, 46-48, 112, 134, 144, 145, 160, 162, 165, 166 (non-confidential only)

Responses transmitted on April 26, 2007

72 (Attachments 1 & 2), 87, 103, 107, 109, 131, 168

Responses transmitted on April 24, 2007

37, 53, 81, 88, 98 (revised), 100, 104, 111

Responses transmitted on April 23, 2007

94, 97-99, 167, 175, 177-179

Responses transmitted on April 20, 2007

38-40, 68, 72, 73, 75, 76, 78, 115, 119, 124, 125, 126

Responses transmitted on April 19, 2007

21-27, 29, 31-36, 41-43, 51-52, 54-58, 60-63, 65-67, 70, 77, 79, 82-84, 114, 116-118, 120-123, 128-130, 135-143, 146, 148, 151-157, 159, 161, 164, 169-174, 176, 180

Remaining IR Responses

30, 59, 85, 86, 89, 90, 92, 93, 95, 96, 105, 108, 110, 132, 133, 147, 149, 150